PERSONAL PROPERTY TAX AMENDMENTS
2009 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Craig A. Frank
Senate Sponsor: Wayne L. Niederhauser
LONG TITLE
Committee Note:
The Revenue and Taxation Interim Committee recommended this bill.
General Description:
This bill amends provisions in the Property Tax Act relating to the collection of
personal property taxes.
Highlighted Provisions:
This bill:
 provides that a county assessor may impose a penalty if a taxpayer fails to file a
property tax statement on or before May 15 of the year the property tax statement is
requested by the county assessor;
 requires a county assessor of a county of the first class to mail a subsequent notice
to the taxpayer before imposing a penalty for failure to file a property tax statement;
 requires a county assessor to mail a subsequent notice to a taxpayer before imposing
a penalty for failure to file a property tax statement if the county assessor requested
the property tax statement on or after March 16 of the year the property tax
statement is requested by the county assessor;
 requires a county assessor to make an estimate of the value of property based on
known facts and circumstances if a taxpayer fails to file a signed statement of the
taxpayer's property; and
makes technical changes.



H.B. 28 12-29-08 9:39 AM

28	Monies Appropriated in this Bill:
29	None
30	Other Special Clauses:
31	This bill has retrospective operation for a taxable year beginning on or after January 1,
32	2009.
33	Utah Code Sections Affected:
34	AMENDS:
35 36	59-2-307, as last amended by Laws of Utah 2008, Chapters 61 and 382
37	Be it enacted by the Legislature of the state of Utah:
38	Section 1. Section 59-2-307 is amended to read:
39	59-2-307. Refusal by taxpayer to file signed statement Penalty Assessor to
40	estimate value Reporting information to other counties.
41	(1) (a) Each person who fails to file the signed statement required by Section 59-2-306,
42	fails to file the signed statement with respect to name and place of residence, or fails to appear
43	and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated
44	tax due, but not less than \$100 for each failure to file a signed and completed statement.
45	(b) Each penalty under Subsection (1)(a) shall be collected in the manner provided by
46	Sections 59-2-1302 and 59-2-1303, except as otherwise provided for in this section, or by a
47	judicial proceeding brought in the name of the assessor.
48	(c) All money recovered by any assessor under this section shall be paid into the county
49	treasury.
50	(2) (a) The penalty imposed by Subsection (1)(a) may not be waived or reduced by the
51	assessor, county, county Board of Equalization, or commission except pursuant to a procedure
52	for the review and approval of reductions and waivers adopted by county ordinance, or by
53	administrative rule adopted in accordance with Title 63G, Chapter 3, Utah Administrative
54	Rulemaking Act.
55	(b) [The] (i) Except as provided in Subsection (2)(b)(ii), a penalty under Subsection
56	(1)(a) [for failure to appear and testify when requested by the assessor] may be imposed on or
57	after May 16 of the year the statement described in Section 59-2-306 is requested by the county
58	assessor.

59	(ii) A penalty under Subsection (1)(a) may not be imposed until 30 days after the
60	postmark date of mailing of a subsequent notice[-] if the signed statement described in Section
61	<u>59-2-306 is requested:</u>
62	(A) on or after March 16; or
63	(B) by a county assessor of a county of the first class.
64	(3) (a) If an owner neglects or refuses to file a signed statement requested by an
65	assessor [of a county of the first class] as required under Section 59-2-306[7]:
66	(i) the assessor shall:
67	(A) make a record of the failure to file; and
68	(B) make an estimate of the value of the property of the owner based on known facts
69	and circumstances; and
70	(ii) the assessor of a county of the first class:
71	[(i)] (A) shall make $[:(A)]$ a subsequent request by mail for the signed statement,
72	informing the owner of the consequences of not filing a signed statement; and
73	[(B) a record of the failure to file and an estimate of the value of the property of the
74	owner based on known facts and circumstances; and]
75	[(ii)] (B) may impose a fee for the actual and necessary expenses of the mailing under
76	Subsection $(3)(a)[\frac{(ii)}{(ii)}]$ $\underline{(ii)}(A)$.
77	(b) The value fixed by the assessor <u>in accordance with Subsection (3)(a)(i)</u> may not be
78	reduced by the county board of equalization or by the commission.
79	(4) If the signed statement discloses property in any other county, the assessor shall file
80	the signed statement and send a copy to the assessor of each county in which the property is
81	located.
82	Section 2. Retrospective operation.
83	This bill has retrospective operation for a taxable year beginning on or after January 1,
84	<u>2009.</u>

Legislative Review Note as of 8-27-08 12:44 PM

Office of Legislative Research and General Counsel

H.B. 28 - Personal Property Tax Amendments

Fiscal Note

2009 General Session State of Utah

State Impact

Enactment of this bill will not require additional appropriations.

Individual, Business and/or Local Impact

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for individuals, businesses, or local governments.

1/20/2009, 5:08:29 PM, Lead Analyst: Wilko, A.

Office of the Legislative Fiscal Analyst